

NEW AND REVISED TRANSPORTATION IMPACT AND SCHOOL IMPACT TAXES
EFFECTIVE JULY 1, 2021

Questions concerning impact-tax collections may be directed to MC311 at 240-777-0311.

Please note that these rates are subject to change by the Montgomery County Council. The rate of the tax or payment due is the rate in effect on the date the tax or payment is paid. (Montgomery County Code - Section 52-42(l))

Applicants for building permits for residential development fees paid on and after July 1, 2021, will be assessed the tax rates below:

| Dwelling Type | School Impact Tax Per Dwelling Unit | |
|------------------------|-------------------------------------|-----------------------|
| | Infill Impact Areas | Turnover Impact Areas |
| Single-family Detached | \$20,837 | \$21,737 |
| Single-family Attached | \$18,053 | \$24,547 |
| Farm-Tenant House | \$20,837 | \$21,737 |
| Multifamily Low Rise | \$5,487 | \$11,354 |
| Multifamily High Rise | \$3,116 | \$5,061 |
| Senior Residential | \$0 | \$0 |

In addition to the School Impact Tax, applicants for building permits in a residential development must also pay the applicable Transportation Impact Tax.

| Building Type | Red Policy Areas (Metro Stations) | Orange Policy Areas | Yellow Policy Areas | Green Policy Areas |
|---|--------------------------------------|---------------------|---------------------|--------------------|
| Residential Uses | | | | |
| Single-Family Detached (per unit) | \$8,071 | \$20,173 | \$25,217 | \$25,217 |
| Single-Family Attached (per unit) | \$6,603 | \$16,506 | \$20,633 | \$20,633 |
| Multifamily Low Rise (per unit) | \$5,134 | \$12,835 | \$16,044 | \$16,044 |
| Multifamily High Rise (per unit) | \$3,667 | \$9,168 | \$11,460 | \$11,460 |
| Senior Residential (per unit) | \$1,466 | \$3,668 | \$4,584 | \$4,584 |
| Student-Built Houses (per unit) | \$0 | \$0 | \$0 | \$0 |
| Commercial Uses | | | | |
| Office (per sq. ft. GFA) | \$7.35 | \$18.45 | \$23.05 | \$23.05 |
| Industrial (per sq. ft. GFA) | \$3.70 | \$9.15 | \$11.55 | \$11.55 |
| Bioscience facility (per sq. ft. GFA) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Retail (per sq. ft. GFA) | \$6.55 | \$16.45 | \$20.55 | \$20.55 |
| Place of worship (per sq. ft. GFA) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Clergy House (per unit) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Private elementary and secondary school (per sq. ft. GFA) | \$0.60 | \$1.50 | \$1.90 | \$1.90 |
| Hospital (per sq. ft. GFA) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Charitable, Philanthropic Institution (per sq. ft. GFA) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other nonresidential (per sq. ft. GFA) | \$3.70 | \$9.15 | \$11.55 | \$11.55 |
| Agricultural Facility | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

Use this link to determine your policy/impact area
[2020 Growth and Infrastructure Policy \(arcgis.com\)](https://arcgis.com)